

1. Name	2. Account Number (FEIN, TR or ME Number)	3. Michigan License Number	4. Reporting Period (MM/CCYY)
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- ☐ C-101a: Schedule of Unstamped Cigarette Purchases (receipts) in Michigan (wholesalers only)
- ☐ C-101b: Schedule of Michigan Stamped Tax Paid Cigarette Purchases (wholesalers only)
- ☐ C-101c: Schedule of Returned Stamped (tax-paid) Cigarettes from Michigan Customers
- ☐ C-101d: Schedule of Other State Stamped Purchases. Enter the state for which product is stamped: \_\_\_\_\_ (wholesalers only)

										Non-Participating Manufacturer Product				19. Total Cigarettes per entry
5. Date Received	6. Invoice Date	7. Invoice Number	8. Branch Code	Purchased from Information			Address of Seller		14. Pack Size	Manufacturer		Brand		
				9. FEIN	10. Name	11. Type	12. City	13. State		15. FEIN	16. Name	17. Code	18. Name	
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**[www.michigan.gov/tobaccotaxes](http://www.michigan.gov/tobaccotaxes)**

## Instructions for Completing Form 4247, C-101: Schedule of Cigarettes Purchases (Receipts)

This schedule along with the return must be filed each month by all Michigan Licensed Wholesalers and Unclassified Acquirers of Cigarettes. A return must be filed even if you do not have any tax due. In this instance simply check the "no tax due" box on the WC-100 or AC-100, sign the return and send it to the department. To report other tobacco products purchases, use schedule T-101 a-c.

### How to Complete This Schedule

Check the appropriate box to indicate the schedule type. Only mark one schedule type per form. Use a single line for each transaction or invoice. In some instances an invoice may be recorded more than once if there is more than one manufacturer's product on the invoice. Invoices that contain NPM's product must be recorded by each brand purchased from the NPM. Invoices that have more than one type of pack size (number of cigarettes in the pack) must have a separate line entry to report each different pack size.

### Schedule Descriptions:

**Schedule C-101a:** This schedule is to be used by wholesalers only to record all unstamped cigarette purchases that were acquired in Michigan.

**Schedule C-101b:** This schedule is to be used by wholesalers only to record all tax paid cigarette purchases from another licensee.

**Schedule C-101c:** This schedule is to be used to record all tax paid cigarettes returned by Michigan Customers.

**Schedule C-101d:** This schedule is to be used by wholesalers only to record all cigarettes that are stamped for another state that have been received by your business. Please indicate the state the cigarettes are stamped for. Complete a separate schedule for each state for which you received stamped cigarettes.

**Line 1.** Enter your business name as it appears on the tobacco tax license.

**Line 2.** Enter the account number (FEIN, TR or ME Number) that appears on your tobacco tax license.

**Line 3.** Enter the license number from your state of Michigan Tobacco Products License.

**Line 4.** Enter the tax period for which you are reporting. (i.e. 01/2005).

**Schedule Type:** Select the appropriate schedule type. (Choose one).

**Column 5.** Enter the date the cigarettes were received by your business.

**Column 6.** Enter the date on the invoice.

**Column 7.** Enter the invoice number

**Column 8.** Enter the branch code if you have more than one location that submits its tax information under the same account number. The branch code is the State of Michigan License number assigned to the branch.

**Column 9.** Enter the federal employer identification number of the company that you obtained the tobacco from.

**Column 10.** Enter the name of the company whom you obtained the tobacco from.

**Column 11.** Enter the 2 digit code indicating the type of business you obtained from. Visit [www.michigan.gov/tobaccotaxes](http://www.michigan.gov/tobaccotaxes) to obtain the codes.

**Column 12.** Enter the city that the company purchasing the tobacco products is located in.

**Column 13.** Enter the state that the company that is purchasing the tobacco products is located in.

**Column 14.** Indicate the number of cigarettes in the pack for each brand received for both participating manufacturers and NPM's. If the size of the pack is the same for all cigarettes on the invoice, the invoice needs to be entered only once, if there are multi-sized packs on the invoice the invoice must be recorded as many times as needed. (i.e. 20, 25 and 10).

**Complete columns 15 through 18 only if the cigarettes that you are reporting are manufactured by a non-participating manufacturer.**

**Column 15.** Enter the Federal Employer Identification Number, TR or ME Number of the NPM.

**Column 16.** Enter the Name of the NPM.

**Column 17.** Enter the Non-participating manufacturer's three-digit brand code that can be obtained from our website [www.michigan.gov/tobaccotaxes](http://www.michigan.gov/tobaccotaxes).

**Column 18.** List each brand of the NPM's cigarettes that were sold on a separate line for each invoice number. Some invoices may be recorded more than once.

**Column 19.** Enter the total number of cigarettes sold of that manufacturer's brand or pack size.

**Line 20.** Total the column and carry over to WC-100 or AC-100.

### Due Date

Your return is due 20 days after the close of the month. To be timely filed, a return must be postmarked on or before the 20th of the month following the reporting period.

### Late filed Returns

Returns which are not timely filed are subject to the following statutory charges:

1. No tax due return \$10.00 a day up to \$400.00.
2. Interest on tax due accrues at 1% above current prime rate; adjusted on 1/1 and 7/1 each year.
3. Penalty is 5% of tax due if not more than 2 months late with an additional 5% penalty for each additional month or fraction of month late. Maximum penalty 25%.

### Assembling Your Return for Mailing

Assemble the supporting schedules that you attach to your return (WC-100 or AC-100) in ascending numerical order (i.e. C-101, C-102, etc.).

### Record Keeping

You must keep a complete copy of your return and all records pertaining to your business for at least four years. The records must be kept in a place and manner easily accessible for review by department representatives.

### Assistance

You may contact the Tobacco Taxes Unit by phone at (517) 636-4630, by Fax at (517) 636-4631, by e-mail at [treas\\_tobaccotaxes@michigan.gov](mailto:treas_tobaccotaxes@michigan.gov). The mailing address is Tobacco Taxes Unit, P.O. Box 30748, Lansing, MI 48909. Information and forms are available online at [www.michigan.gov/tobaccotaxes](http://www.michigan.gov/tobaccotaxes).

### License Cancellation

See WC-100 or AC-100 forms for instructions.

### Name/Address/Ownership Changes

See WC-100 or AC-100 forms for instructions.

### Mailing Address

Mail completed return and schedules with the appropriate payment to:

Michigan Department of Treasury  
P.O. Box 77628  
Detroit, MI 48277